



# Department of Defense **INSTRUCTION**

November 15, 1992  
**NUMBER** 7000.14

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C , DoD

SUBJECT : DoD Financial Management Policy and Procedures

References : (a) DoD Directive 5118.3, "Comptroller of the Department of Defense, " June 24, 1991  
(b) DoD 5025.1-M, "DoD Directives System Procedures, " December 1990, authorized by DoD Directive 5025.1, December 23, 1988

A. PURPOSE

This Instruction, under reference (a) , authorizes the publication of DoD 7000.14-R, "DoD Financial Management Regulation, " consistent with reference (b) .

B. APPLICABILITY

This Instruction applies to the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Unified and Specified Commands, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "the DoD Components") .

c. POLICY

It is DoD policy that, except as otherwise approved by the Comptroller of the Department of Defense (C, DoD) , a single DoD-wide financial management Regulation shall be used by all DoD Components for accounting, budgeting, finance, and financial management education and training.

D. RESPONSIBILITIES

1. The Comptroller of the Department of Defense shall develop, administer, and maintain DoD 7000. 14-R consistent with reference (b) ; monitor compliancy with DoD 7000. 14-R; and grant exceptions to it.

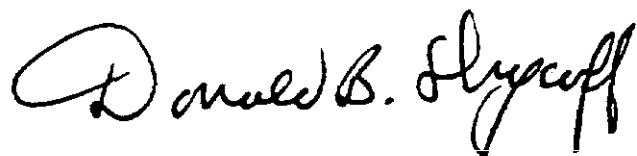
2. The Secretaries of the Military Departments, the Directors of the Defense Agencies, and the Heads of other DoD Components shall ensure compliance with DoD 7000. 14-R; recommend changes to it; ensure timely coordination on changes proposed by the C, DoD; and submit and regularly update the distribution requirements for DoD 7000. 14-R.

E. PROCEDURES

DoD 7000.14-R will consist of individual volumes by functional area. On the issuance of DoD 7000.14-R, DoD issuances , referenced in the enclosure will be canceled and incorporated into DoD 7000.14-R as indicated in the enclosure. Each volume of DoD 7000.14-R will be issued and updated independent of other volumes. To the maximum extent feasible, the policies and procedures stated in paragraph C., above, shall be in DoD 7000.14-R.

F. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective immediately. Issuance of DoD 7000.14-R constitutes implementation of this Instruction.



Donald B. Shycoff  
Acting Comptroller

Enclosure

DoD Issuances to be Cancelled and Incorporated in  
DoD 7000.14-R

DoD ISSUANCES TO BE CANCELED AND INCORPORATED IN DoD 7000.14-R

The following DoD issuances will be canceled in accordance with DoD 5025.1-M (reference (b) ) , and incorporated in DoD 7000.14-R, consistent with section A., above, of this Instruction:

1. DoD Instruction 1000.10, "Procedures Governing Credit Unions on DoD Installations, " July 26, 1989
2. DoD Directive 1000.11, "Financial Institutions on DoD Installations, " July 26, 1989
3. DoD Instruction 1000.12, "Procedures Governing Banking Offices on DoD Installations, " July 26, 1989
4. DoD Directive 1332.34, "Voluntary State Tax Withholding From Retired Pay," October 22, 1985
5. DoD 1338.10-M, "Manual for the DoD Food Service Program, " November 1978
6. DoD Instruction 1338.17, "Funding Military Academy Dining Hall Operations, " August 22, 1973
7. DoD 1340.12-M, "Military Retired Pay Manual, " May 1987
8. DoD Directive 1340.16, "Former Spouse Payments from Retired Pay," January 2, 1985
9. DoD Directive 1340.17, "Allotments for Child and Spousal Support, " June 3, 1986
10. DoD Instruction 1341.3, "Servicemen's Group Life Insurance, " August 16, 1984
11. DoD Directive 1412.2, "Contributions to State Retirement Programs for National Guard Technicians, " June 15, 1982
12. DoD Directive 1418.4, "Civilian Pay Allotments," May 16, 1979
13. DoD Instruction 2010.1, "Support of International " Military Activities, " September 2, 1981
14. DoD Instruction 2010.11, "Unit Exchange of Training and Related Support Between the United States and Foreign Countries - Financial Policy," March 28, 1988
15. DoD Directive 2140.2, "Recoupment of Nonrecurring Costs (NC) on Sales or Licensing of U.S. Items," June 26, 1992

16. DoD Instruction 2140.4, "Collecting and Reporting of Foreign Indebtedness Within the Department of Defense, " June 23, 1977
17. DoD Directive 4145.19, "Storage and Warehousing Facilities and Services, " August 13, 1975
18. DoD Directive 5010.38, "Internal Management Control Program, " April 14, 1987
19. DoD 5154.29-M, "DoD Military Pay and Allowances Entitlements Manual," March 9, 1987
20. DoD Instruction 7000.12, "Financial Management of Morale, Welfare, and Recreational Activities, " May 27, 1987
21. DoD Directive 7045.13, "DoD Credit Management and Debt Collection program," October 31, 1986
22. DoD Directive 7045.16, "Financial Management Systems, " March 28, 1985
23. DoD Instruction 7045.18, "Collection of Indebtedness Due the United States, " March 13, 1985
24. DoD Directive 7045.19, "Financial Management Awards Program," July 18, 1991
25. DoD Directive 7200.1, "Administrative Control of Appropriations," May 7, 1984
26. DoD Instruction 7200.9, "Financing and Reporting Costs of Military Resources Used in Civil Disturbances, " January 26, 1970
27. DoD Instruction 7200.10, "Guidance for Accounting and Reporting of Government Property Lost, Damaged, or **Destroyed**," May 16, 1977
28. DoD 7200.10-M, "DoD Accounting and Reporting of Government Property Lost, Damaged, or **Destroyed**," March 1991
29. DoD Instruction 7220.1, "Regulations Governing the Use of Project Orders, " May 4, 1971
30. DoD Directive 7220.8, "Policies and Procedures Governing the Use of the Authority of Section 3732, Revised Statutes," August 16, 1956
31. DoD Instruction 7220.9, "DoD Accounting Policy, " October 22, 1981

32. DoD 7220.9-M, "DoD Accounting Manual, " October 1983
33. DoD Instruction 7230.7, "User Charges, "  
January 29, 1985
34. DoD Instruction 7290.2, "Reimbursable Costs of Defense  
Articles and Defense Services Provided Under the Military  
Assistance Program or Training Provided Under the International  
Military Education and Training Program as Grant Aid,"  
August 30, 1977
35. DoD Instruction 7290.3, "Foreign Military Sales Finance  
and Accounting," May 8, 1991
36. DoD 7290.3-M, "Foreign Military Sales Financial  
Management Manual,'\* September 1986
37. DoD Instruction 7300.4, "Disbursing Agents/Escort  
Officers, " December 11, 1986
38. DoD Instruction 7310.1, "Disposition of Proceeds from  
Sales of Surplus Personal Property," July 10, 1989
39. DoD Instruction 7310.S, "Accounting for Production and  
Sales of Forest Products," January 25, 1988
40. DoD Directive 7330.1, "Voluntary Military Pay  
Allotments, " January 14, 1986
41. DoD Directive 7360.5, "Policies Governing Use and  
Disposition of Currency and Coins Under Emergency Conditions,"  
April 28, 1987
42. DoD Instruction 7360.9, "Procedures for Use of Foreign  
Currencies and Depositaries, " June 29, 1988
43. DoD Directive 7360.10, "Disbursing Policies,"  
January 17, 1989
44. DoD Directive 7360.11, "Use of Foreign Currencies,"  
September 8, 1981
45. DoD Directive 7410.4, "Industrial Fund Policy, "  
July 1, 1988
46. DoD Instruction 7420.12, "Billing, Collection and  
Accounting for Sales of Material from Supply System Stock,"  
March 10, 1977
47. DoD Directive 7420.13, "Stock Fund Operations,"  
January 27, 1983

48. DoD 7420.13-R, "Stock Fund Operation, " June 1986

49. DoD Directive 7460.2, "Regulations Governing the Use of Management Funds," April 11, 1984